

**Intragovernmental Reporting & Analysis System**  
Comparative Status of Disposition Report  
2nd Quarter FY 2006

Reporting Agency 36-Department of Veterans Affairs

Trading Partner/ Reciprocal Category		Reported Amount	Material Difference	Adjustments*	Adjusted Reporting	Unknown/ Unreconciled	Explanation(s)
Partner 20-Department of the Treasury							
RC 02-Interest Receivable/Payable	Reporting Agency	\$41,190,812		\$381,410,159	\$422,600,971		Accounting Error
	Trading Partner	\$422,600,970	\$381,410,159	\$52,658,597	\$475,259,567	\$52,658,597	Timing Difference-CY
	Reporting Agency Remarks: Unreported interest receivable from loan gurance program and interest securities in insurance funds.						
	Trading Partner Remarks: Timing Difference [no explanation detail provided]						
Partner 20-Department of the Treasury							
RC 03-Investment Interest Expense/Revenue -Exchange	Reporting Agency	\$0		\$399,483,601	\$399,483,601		Accounting Error
	Trading Partner	\$399,483,601	\$399,483,601	\$0	\$399,483,601	\$0	Confirmed Reporting
	Reporting Agency Remarks: VA reported \$158 million using SGL 5310, \$241 million additiional difference is unreported Treasury securities interest revenue from our insurance funds.						
Partner 75-Department of Health and Human Services							
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	\$276,663,652		\$0	\$276,663,652		Confirmed Reporting
	Trading Partner	\$37,146,232	\$239,517,420	\$0	\$37,146,232	\$239,517,420	Accounting Methodology Difference
	Trading Partner Basis of Accounting: HHS exp adv & VA records adv until work performed						
Partner 97-Office of the Secretary of Defense-Defense Agencies							
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	\$220,715,519		\$0	\$220,715,519		Confirmed Reporting
	Trading Partner	\$34,012,304	\$186,703,215	\$0	\$34,012,304	\$186,703,215	Confirmed Reporting
	Trading Partner Remarks: DoD and VA are working to reconcile this difference						

\*Represents 'accounting error' and  
'current year timing' differences only.